(b) of an election to any legislative body or the corporation of the city, or

(c) of a candidature in respect of such an election :

Provided further that no such tax shall be levied on any advertisement which is not a sky-sign and which,—

(a) is exihibited within the window of any building ; or

(b) relates to the trade or business carried on within the land or building upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in the same ; or

(c) relates to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building ; or

(d) relates to the business of any railways ; or

(e) is exhibited within any railway station or upon any wall or other property of a railway except any portion of the surface of such wall or property fronting any street.

Explanation 1.—The word ' structure ' in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation 2.—The expression ' sky-sign ' shall, in this section, mean any advertisement, supported on or attached to any post, pole, standard, frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which sky-sign shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard, frame-work or other support. The expression ' sky-sign ' shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes o fany advertisement upon or over

any land, building or structure or upon or over any public place but shall not include,—

(a) any flag-staff, pole, van or weather-cock, unless adapted or used wholly or in part for the purpose of any advertisement ; or

(b) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building, or on the cornice or blocking course of any wall, or to the ridge of a roof.

Provided that such board, frame or other contrivance be of one continuous face and not open work, and do not extend in height more than one metre above any part of the wall, or parapet or ridge to, or against ,or on which it is fixed or supported ; or

(c) any advertisement relating to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building ; or

(d) any advertisement relating exclusively to the business of a railway, and placed wholly upon or over any railway, railway station, yard, platform or station approach belonging to a railway, and so placed that it cannot fall into any streete or public place ; or

(e) any notice of land or buildings to be sold, or let, placed upon such land or buildings.

Explanation 3.—'Public place' shall, for the purpose of this section, mean any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

145. Prohibition of advertisements without written permission of commissioner.—(1) No advertisement shall, after the levy of the tax under section 144 has been determined upon by the corporation, be created, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the city or shall be displayed in

any manner whatsoever in any place without the written permission of the commissioner.

(2) The commissioner shall not grant such permission if—

(i) the advertisement contravenes any bye-law made by the corporation; or

(ii) the tax, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax, the commissioner shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission :

Provided that the provisions of this section shall not apply to any advertisement erected, exhibited, fixed or retained on the premises of a railway relating to the business of a railway.

146. **Permission of the commissioner to become void** in certain cases.—The permission granted under section 145 shall become void in the following cases, namely :—

(a) If the advertisement contravenes any bye-law made by the corporation ;

(b) if any addition to the advertisement be made except for the purpose of making it secure under the direction of the corporation engineer ;

(c) if any material change be made in the advertisement or any part thereof ;

(d) if the advertisement or any part thereof falls otherwise than through accident ;

(e) if any addittion or alteration be made to, or in the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained, if such addition or alteration involves the disturbance of the advertisement or any part thereof ; and

(f) if the building wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained be demolishd or destroyed.

147. Owner or person in occupation to be deemed responsible.—When any advertisement shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure in contravention of the provisions of section 144 or section 145 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the owner or person in occupation of such land, building, wall, hoarding or structure shall be deemed to be the person who has erected, exhibited, fixed or retained such advertisement in such contravention unless he proves that such contravention was committed by a person not in his employment or under his control or was committed without his connivance.

148. Removal of unauthorised advertisement.—If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of section 144 or section 145 or after the written permission for the erection, exhibition fixation or retention thereof for any period shall have expired or become void, the commissioner may, by notice in writing require the owner or occupier of the land building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed.

149. Collection of tax on advertisement.—The commissioner may farm out the collection of any tax on advertisement leviable under section 144 for any period not exceeding one year at a time on such terms and conditions as may be provided for in the bye-laws-be.